

Appeal of Ottar G. Balle

During that year appellant was an employee of Spaulding Equipment Company and received a salary of \$17,950. He failed to file a California personal income tax return for the year 1978 and he did not respond to respondent's demand that he file one. Respondent then issued a notice of proposed assessment based upon appellant's income from his employment. Included in the proposed assessment were penalties for failure to file a timely return and failure to file after notice and demand.

This appeal was filed shortly after we decided appellant's appeal which involved proposed assessments for the years 1976 and 1977. (See Appeal of Ottar G. Balle, Cal. St. Bd. of Equal., Feb. 6, 1980.) Since the arguments made are identical, our February 6, 1980, decision is determinative of this matter.

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O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Ottar G. Balle against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,264.50 for the year 1978, be and the same is hereby sustained.

Done at Sacramento, California, this 3rd day of March , 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, Mr. Nevins and Mr. Cory present.

<u>William M. Bennett</u>	- - - -	, Chairman
<u>George R. Reilly</u>		, Member
<u>Ernest J. Dronenburg, Jr.</u>		, Member
<u>Richard Nevins</u>		, Member
<u>Kenneth Cory</u>		, Member